IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SECOND DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO.28648 of 1997

Between:

1.Tirumala Tirupati Devasthanams,
Tirupati Rep. by its Executive Officer,
Tirupati,Chittoor Dist.
2.The General Manager,
T.T.D. Transport, Tirupati, Chittoor District. **..... PETITIONERS**

AND

1.The Government of Adhra Pradesh,
Rep. by its Secretary (TR & B),
Secretariat Buildings, Hyderabad.
2.The Transport Commissioner,
Andhra Pradesh Hyderabad.
3.The Deputy Transport Commissioner,and Secretary
Regional Transport Authority Chittoor,Chittoor District .
4.The Regional Transport Officer,
Tirupati, Chittoor District. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ order or direction more especially in the nature of writ of mandamus declaring the action of the 1st respondent herein passing the impugned order bearing Lr.No. 545/TR. II (i) /96-2, dated 11-7-1996 rejecting the exemption of payment of Tax as illegal, arbitrary and opposed to the provisions of the Motor Vehicles Taxation Act and the Rules made thereunder and consequently direct the 1st respondent to grant exemption of payment of tax for the following three vehicles; AP - 03 T 6573 AP - 03 T 6574 and ADC - 6259 and pass such other order or orders.

For the Petitioner: MR.M.ADINARAYANA RAJU

For the Respondents: GP FOR TRANSPORT

The Court made the following :

ORDER:

Heard learned Counsel for the parties.

In this writ petition order dated 11-07-1996 has been challenged, by which the Government rejected the request of the petitioner to exempt from taxation, the buses operated at Tirumala hills by the petitioner. The contention of the petitioner is that these buses are being run in Tirumala for the convenience of the piligrims free of cost. The piligrims are not charged any money for the buses, therefore they had requested for exemption.

The petitioners relied on various G.Os., which would enable the Government to grant exemption. But the learned Government Pleader has drawn our attention to G.O.Ms.No.114 Transport, Roads & Buildings (TR.II) Department, dated 18-07-1995, which is an amendment to earlier G.O being G.O.Ms.No.2279, Home (Tr.II) Dept., dated 20-08-1974. The amendment reads as under:

> "(c) while considering the requests for exemption of M.V. Tax for Vehicles of various Social Service Organisation/Institutions covered under item (b), the Department should take into consideration the income, the financial soundness etc., to pay the Tax applicable of the petitioner Organization/Institution."

He submits that before granting the exemption, the financial soundness of the person concerned has to be taken into consideration and Tirumala Tirupathi Devasthanam is financially sound. We are conscious that this Court cannot give directions to grant exemptions to

the petitioner, but in the light of the fact, which is not disputed, that the petitioners are running the buses for piligrims without charging any fares from the piligrims, we think it appropriate to direct the Government to reconsider the matter and pass appropriate orders within a period of two months from today.

Writ petition is accordingly disposed of. No costs.

(BILAL NAZKI, J)

22nd JUNE, 2004

(P.S.NARAYANA, J)

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Copy to
1.Secretary to Government of Andhra Pradesh,
(TR & B),Secretariat Buildings, Hyderabad.
2.The Transport Commissioner,
Andhra Pradesh Hyderabad.
3.The Deputy Transport Commissioner,and Secretary
Regional Transport Authority Chittoor,Chittoor District .
4.The Regional Transport Officer,
Tirupati, Chittoor District.
5.2 CCs to G.P.for Transport, High Court Buildings, A.P., Hyderabad
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